IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re:)	Chapter 11	₹ <u>₹</u> ;
W.R. GRACE & CO., et al.))	Case No. 01-01139 (JK)	F) 🚉
	Ś	Jointly Administered	
Debtors.)		Tay.
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DECLARATION OF MIKE CLAIRMONT IN SUPPORT OF ORANGE COUNTY TREASURER-TAX COLLECTOR'S OPPOSITION TO THIRD OMNIBUS OBJECTION

John M.W. Moorlach, the Treasurer-Tax Collector for the County of Orange,
California ("County"), respectfully submits the following "Declaration of Mike
Clairmont In Support of the Orange County Treasurer-Tax Collector's Opposition to
Third Omnibus Objection."

Dated: May 12, 2004

Santa Ana, California

BENJAMIN P. de MAYO, COUNTY COUNSEL and JAMES C. HARMAN, DEPUTY

By_

James C. Harman, Deputy

10 Civic Center Plaza

P.O. Box 1379

Santa Ana, California 92701

Phone: (714) 834-5257 Fax: (714) 834-2359

DECLARATION OF MIKE CLAIRMONT IN SUPPORT OF THE ORANGE COUNTY TREASURER-TAX COLLECTOR'S OPPOSITION TO THIRD OMNIBUS OBJECTION

I, Mike Clairmont, declare:

- 1. I am employed as a deputy tax collector by the County of Orange. The facts set forth in this declaration are personally known to me and I can competently testify to those facts.
- 2. On February 20, 2003, I sent W.R. Grace & Co., and its affiliated debtors consolidated in this action ("Debtors") a tax bill for business property it possessed in Orange County to 62 Whittemore Avenue, Cambridge, Massachusetts 02140.
- 3. On March 31, 2003, as part of my duties in the Orange County Treasurer-Tax Collector's Office ("County"), I opened correspondence from Debtors. A true and correct copy of that correspondence is attached to this declaration as Exhibit A. After reading the correspondence, I noted in the County's "ATS System" under Reference Number 0400740 that the debtors had filed a Chapter 11 bankruptcy petition on April 2, 2001. There was no other information in the ATS System for Reference Number 0400740 that reflected that the debtors were in bankruptcy.
- 4. Since the correspondence from debtors referenced a bankruptcy filing, on March 31, 2003, I delivered the correspondence to the County's bankruptcy desk for processing.

I declare under penalty of perjury under that the foregoing is true and correct.

Executed this ______, day of May, 2004, at Santa Ana, California.

Mike Clairmont

HXI-B-F

To Whom It May Concern:

As you may know, on April 2, 2001, W.R. Grace & Co.-Conn. ("Grace") filed a petition for relief with the United States Bankruptcy Court for the District of Delaware under Title 11 of Chapter 11 of the United States Code (Case No. 01-01140).

Accordingly, by law, Grace is not permitted to pay the property tax bills for its payable for the year 2000 (or any other period prior to April 2, 2001). You will be notified when a bar date has been set for this bankruptcy case and you will have the opportunity to file a proof of claim the bankruptcy court.

For more information you can call Stephen H. Ahern (legal service) in Columbia, MD: 410-531-4213.

Regards,

Dewa Mahendra 617-498-4963

PROOF OF SERVICE

I do hereby declare that I am a citizen of the United States employed in the County of Orange, over 18 years old and that my business address is 10 Civic Center Plaza, 4th Floor, Santa Ana, California 92701. I am not a party to the within action.

On May 12, 2004 I served the foregoing DECLARATION OF MIKE CLAIRMONT IN SUPPORT OF ORANGE COUNTY TREASURER-TAX COLLECTOR'S OPPOSITION TO THIRD OMNIBUS OBJECTION on all other parties to this action by placing a true copy of said document in a sealed envelope in the following manner:

(BY U.S. MAIL) I placed such envelope(s) addressed as shown below for collection and mailing at Santa Ana, California, following our ordinary business practices. I am readily familiar with this office's practice for collecting and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service in a sealed envelope with postage fully prepaid.

(BY AIRBORNE EXPRESS) I placed such envelope(s) addressed as shown below for collection and delivery by Airborne Express with delivery fees paid or provided for in accordance with this office's practice. I am readily familiar with this office's practice for processing correspondence for delivery the following day by Airborne Express.

(BY FACSIMILE) I caused such document to be telefaxed to the addressee(s) and number(s) shown below, wherein such telefax is transmitted that same day in the ordinary course of business.

(BY PERSONAL SERVICE) I caused such envelope(s) to be hand-delivered to the addressee(s) shown below.

(STATE) I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

(FEDERAL) I declare that I am employed in the office of a member of the Bar of this Court at whose direction the service was made.

Patricia Gary

NAME AND ADDRESS TO WHOM SERVICE WAS MADE

SEE ATTACHED SERVICE LIST

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